

FYE 2009 Review - Annual Financial Report

School District: Caldwell County
 Audit Firm Name: Howe & Melton, LLP
 Date: 2/12/2010
 1st Audit Reviewer: Kem Delaney-Ellis
 2nd Audit Reviewer:

Date Generated: February 17, 2010 1:39:00 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	2,858,528.96	2,922,604.45	-64,075.49	2,922,604.00	0.45	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	2,799,276.26	-2,799,276.26	0.00	2,799,276.26	
Revenue (State) - 3XXX (Not 3900)	8,865,046.91	8,865,046.91	0.00	11,664,323.00	-2,799,276.09	
Revenue (Federal) - 4XXX	4,100.76	4,100.76	0.00	4,101.00	-0.24	
Total Revenues	11,727,676.63	14,591,028.38	-2,863,351.75	14,591,028.00	0.38	
Expenditures-Not including Transfers Out or On Behalf	12,053,791.44	11,976,509.29	77,282.15	14,775,784.00	-2,799,274.71	
Expenditures-On Behalf	0.00	2,799,276.26	-2,799,276.26	0.00	2,799,276.26	
Total Expenditures	12,053,791.44	14,775,785.55	-2,721,994.11	14,775,784.00	1.55	
Excess (Deficiency) of Revenues Over Expenditures	-326,114.81	-184,757.17	-141,357.64	-184,756.00	-1.17	
Other Financing Sources - Not Transfers In	3,010.00	3,010.00	0.00	3,010.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	50,497.00	50,497.00	0.00	50,497.00	0.00	
Total Other Financing Sources, Uses and Transfers	-47,487.00	-47,487.00	0.00	-47,487.00	0.00	
Net Change in Fund Balance	-373,601.81	-232,244.17	-141,357.64	-232,243.00	-1.17	
Beginning Fund Balance - July 1	3,610,381.32	3,610,381.32	0.00	4,010,381.00	-399,999.68	Beginning balance differences to be determined
Ending Balance - June 30	3,236,779.51	3,378,137.15	-141,357.64	3,778,138.00	-400,000.85	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	2,799,276.26	-2,799,276.26	2,799,276.00	0.26	See page 35 of audit report; Governmental activities
On-Behalf Expenditures by Fund	0.00	2,799,276.26	-2,799,276.26	2,799,276.00	0.26	See page 35 of audit report
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	348.31	348.31	0.00	348.00	0.31	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	694,386.80	694,386.80	0.00	694,387.00	-0.20	
Revenue (Federal) – 4XXX	1,517,005.93	1,517,005.93	0.00	1,517,006.00	-0.07	
Total Revenues	2,211,741.04	2,211,741.04	0.00	2,211,741.00	0.04	
Expenditures-Not including Transfers Out and not 0280	2,250,000.04	2,250,000.04	0.00	2,250,000.00	0.04	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	2,250,000.04	2,250,000.04	0.00	2,250,000.00	0.04	
Excess (Deficiency) of Revenues Over Expenditures	-38,259.00	-38,259.00	0.00	-38,259.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	38,259.00	38,259.00	0.00	38,259.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	38,259.00	38,259.00	0.00	38,259.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	177,952.00	177,952.00	0.00	177,952.00	0.00	
Total Revenues	177,952.00	177,952.00	0.00	177,952.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	177,952.00	177,952.00	0.00	177,952.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	455,120.37	455,120.37	0.00	455,120.00	0.37	
Total Other Financing Sources, Uses and Transfers	-455,120.37	-455,120.37	0.00	-455,120.00	-0.37	
Net Change in Fund Balance	-277,168.37	-277,168.37	0.00	-277,168.00	-0.37	
Beginning Fund Balance - July 1	472,027.23	472,027.23	0.00	554,542.00	-82,514.77	Beginning balance differences to be determined
Ending Balance - June 30	194,858.86	194,858.86	0.00	277,374.00	-82,515.14	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	254,547.00	254,547.00	0.00	254,547.00	0.00	
Revenue (State) – 3XXX	379,853.00	379,853.00	0.00	379,853.00	0.00	
Total Revenues	634,400.00	634,400.00	0.00	634,400.00	0.00	
Expenditures-Not including Transfers Out	467,040.28	467,040.28	0.00	0.00	467,040.28	
Total Expenditures	467,040.28	467,040.28	0.00	0.00	467,040.28	
Excess (Deficiency) of Revenues Over Expenditures	167,359.72	167,359.72	0.00	634,400.00	-467,040.28	See page 15 of audit report
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	467,040.00	-467,040.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-467,040.00	467,040.00	
Net Change in Fund Balance	167,359.72	167,359.72	0.00	167,360.00	-0.28	
Beginning Fund Balance - July 1	101,174.26	101,174.26	0.00	642,310.00	-541,135.74	Beginning balance differences to be determined
Ending Balance - June 30	268,533.98	268,533.98	0.00	809,670.00	-541,136.02	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	19,133.94	19,133.94	0.00	19,134.00	-0.06	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	19,133.94	19,133.94	0.00	19,134.00	-0.06	
Expenditures-Not including Transfers Out	424,795.19	424,795.19	0.00	424,795.00	0.19	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	424,795.19	424,795.19	0.00	424,795.00	0.19	
Excess (Deficiency) of Revenues Over Expenditures	-405,661.25	-405,661.25	0.00	-405,661.00	-0.25	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	455,120.37	455,120.37	0.00	455,120.00	0.37	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	455,120.37	455,120.37	0.00	455,120.00	0.37	
Net Change in Fund Balance	49,459.12	49,459.12	0.00	49,459.00	0.12	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	49,459.12	49,459.12	0.00	49,459.00	0.12	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	39.00	-39.00	See page 39 of audit report; Debt Service Fund is not included in Munis
Revenue State (3XXX)	0.00	0.00	0.00	485,040.00	-485,040.00	
Total Revenues	0.00	0.00	0.00	485,079.00	-485,079.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	952,294.00	-952,294.00	
Total Expenditures	0.00	0.00	0.00	952,294.00	-952,294.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-467,215.00	467,215.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	467,040.00	-467,040.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	467,040.00	-467,040.00	
Net Change in Fund Balance	0.00	0.00	0.00	-175.00	175.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	96,103.00	-96,103.00	
Ending Balance - June 30	0.00	0.00	0.00	95,928.00	-95,928.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	14,770,903.61	17,634,255.36	-2,863,351.75	18,119,334.00	-485,078.64	See above
Total Expenditures - Governmental Funds	15,195,626.95	17,917,621.06	-2,721,994.11	18,402,873.00	-485,251.94	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-424,723.34	-283,365.70	-141,357.64	-283,539.00	173.30	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	-9,228.00	-9,228.00	0.00	-9,228.00	0.00	
Net Change in Fund Balance - Governmental Funds	-433,951.34	-292,593.70	-141,357.64	-292,767.00	173.30	
Beginning Fund Balance - July 1 - Governmental Funds	4,183,582.81	4,183,582.81	0.00	5,303,336.00	-1,119,753.19	
Ending Fund Balance - June 30 - Governmental Funds	3,749,631.47	3,890,989.11	-141,357.64	5,010,569.00	-1,119,579.89	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	315,256.74	315,256.74	0.00	315,257.00	-0.26	
Total Operating Revenues	315,256.74	315,256.74	0.00	315,257.00	-0.26	
Expenditures-Not including Transfers Out or On-behalf	899,406.49	962,420.45	-63,013.96	1,019,901.00	-57,480.55	
Expenditures-On Behalf	0.00	63,859.36	-63,859.36	0.00	63,859.36	
Expenditures - Depreciation Only (Fund 81)	0.00	11,443.13	-11,443.13	11,443.00	0.13	
Total Operating Expenses	899,406.49	1,037,722.94	-138,316.45	1,031,344.00	6,378.94	
Operating Income (Loss)	-584,149.75	-722,466.20	138,316.45	-716,087.00	-6,379.20	
Non-Operating Revenue - Interest Income Only (Local) - 1510	1,405.56	1,405.56	0.00	1,406.00	-0.44	
Revenue (State) - 3XXX	10,832.00	10,832.00	0.00	10,832.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	63,859.36	-63,859.36	63,859.00	0.36	
Donated Commodities - 4550	0.00	0.00	0.00	61,139.00	-61,139.00	
Revenue (Federal) - 4XXX, not 4550	547,389.00	608,528.00	-61,139.00	547,389.00	61,139.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	559,626.56	684,624.92	-124,998.36	684,625.00	-0.08	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	-24,523.19	-37,841.28	13,318.09	-31,462.00	-6,379.28	See page 18 of audit report
Beginning Net Assets - July 1	215,935.74	215,935.74	0.00	599,068.00	-383,132.26	Beginning balance differences to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	191,412.55	178,094.46	13,318.09	567,606.00	-389,511.54	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	28,768.00	28,768.00	0.00	28,768.00	0.00	
Total Operating Revenues	28,768.00	28,768.00	0.00	28,768.00	0.00	
Expenditures-Not including Transfers Out	39,749.25	42,366.34	-2,617.09	42,366.00	0.34	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	39,749.25	42,366.34	-2,617.09	42,366.00	0.34	
Operating Income (Loss)	-10,981.25	-13,598.34	2,617.09	-13,598.00	-0.34	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	2,617.09	-2,617.09	2,617.00	0.09	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	2,617.09	-2,617.09	2,617.00	0.09	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-10,981.25	-10,981.25	0.00	-10,981.00	-0.25	
Beginning Net Assets - July 1	16,423.89	16,423.89	0.00	16,424.00	-0.11	
Ending Net Assets - June 30	5,442.64	5,442.64	0.00	5,443.00	-0.36	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	100.00	100.00	0.00	100.00	0.00	Refer to pages 18 and 41 of audit report; Test of Adult Basic Education Fund
Total Operating Revenues	100.00	100.00	0.00	100.00	0.00	
Expenditures-Not including Transfers Out	227.32	227.32	0.00	2,444.00	-2,216.68	
Total Operating Expenses	227.32	227.32	0.00	2,444.00	-2,216.68	
Operating Income (Loss)	-127.32	-127.32	0.00	-2,344.00	2,216.68	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-127.32	-127.32	0.00	-2,344.00	2,216.68	
Beginning Net Assets - July 1	139.99	139.99	0.00	16,501.00	-16,361.01	Beginning balance differences to be determined
Ending Net Assets - June 30	12.67	12.67	0.00	14,157.00	-14,144.33	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	344,124.74	344,124.74	0.00	344,125.00	-0.26	
Total Operating Expenses - Proprietary Funds	939,383.06	1,080,316.60	-140,933.54	1,076,154.00	4,162.60	See above
Operating Income (Loss) - Proprietary Funds	-595,258.32	-736,191.86	140,933.54	-732,029.00	-4,162.86	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	559,626.56	687,242.01	-127,615.45	687,242.00	0.01	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	-35,631.76	-48,949.85	13,318.09	-44,787.00	-4,162.85	
Net Assets, July 1, 2008 - Proprietary Funds	232,359.63	232,359.63	0.00	631,993.00	-399,633.37	See explanations above
Net Assets, June 30, 2009 - Proprietary Funds	196,727.87	183,409.78	13,318.09	587,206.00	-403,796.22	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	61,712.00	61,712.00	0.00	0.00	61,712.00	Unexplained difference
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	61,712.00	61,712.00	0.00	0.00	61,712.00	
Deductions	68,038.84	68,038.84	0.00	0.00	68,038.84	
Total Deductions	68,038.84	68,038.84	0.00	0.00	68,038.84	
Change in Net Assets	-6,326.84	-6,326.84	0.00	0.00	-6,326.84	
Beginning Net Assets - July 1	33,115.71	33,115.71	0.00	0.00	33,115.71	
Ending Net Assets - June 30	26,788.87	26,788.87	0.00	0.00	26,788.87	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	61,712.00	61,712.00	0.00	0.00	61,712.00	See above
Total Deductions - Fiduciary Funds	68,038.84	68,038.84	0.00	0.00	68,038.84	
Change in Net Assets - Fiduciary funds	-6,326.84	-6,326.84	0.00	0.00	-6,326.84	
Beginning Net Assets July 1 - Fiduciary Funds	33,115.71	33,115.71	0.00	0.00	33,115.71	
Ending Net Assets - June 30 - Fiduciary Funds	26,788.87	26,788.87	0.00	0.00	26,788.87	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	63,859.36	-63,859.36	63,859.00	0.36	See page 18 of audit report
Fund 51 - On-Behalf Expenditures	0.00	63,859.36	-63,859.36	63,859.00	0.36	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	978.35	914,128.55	-913,150.20	930,001.00	-15,872.45	Refer to page 29 of audit report
Depreciation Expense - Fund 81	0.00	11,443.13	-11,443.13	13,660.00	-2,216.87	Refer to page 18 of audit report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	2,865,752.71	-2,865,752.71	2,866,169.39	-416.68	See KDE website; unexplained difference
On-Behalf Payments (Audit)	0.00	0.00	0.00	66,476.00	-66,476.00	See page 35 of audit report, note 15, Onbehalf payments total \$2,865,752.
On-Behalf Payments (Audit - KDE Web)	0.00	-2,865,752.71	2,865,752.71	-2,799,693.39	-66,059.32	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	-1,989.39	-1,989.39	0.00	0.00	-1,989.39	Not evaluating at this time
Deductions	978.35	914,128.55	-913,150.20	0.00	914,128.55	
Change Total assets	-2,967.74	-916,117.94	913,150.20	0.00	-916,117.94	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-2,967.74	-916,117.94	913,150.20	0.00	-916,117.94	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	11,443.13	-11,443.13	0.00	11,443.13	Not evaluating at this time
Change Total assets	0.00	-11,443.13	11,443.13	0.00	-11,443.13	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-11,443.13	11,443.13	0.00	-11,443.13	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	2,216.78	-2,216.78	0.00	2,216.78	Not evaluating at this time
Change Total assets	0.00	-2,216.78	2,216.78	0.00	-2,216.78	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	-2,216.78	2,216.78	0.00	-2,216.78	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	-1,989.39	-1,989.39	0.00	0.00	-1,989.39	See above
Total Deductions - Fixed Assets	978.35	927,788.46	-926,810.11	0.00	927,788.46	
Change in Total Fixed Assets	-2,967.74	-929,777.85	926,810.11	0.00	-929,777.85	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-2,967.74	-929,777.85	926,810.11	0.00	-929,777.85	